

**AVOYELLES PARISH CORONER'S OFFICE  
MARKSVILLE, LOUISIANA**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

***DUCOTE & COMPANY***  
***Certified Public Accountants***  
***219 North Washington Street***  
***P. O. Box 309***  
***Marksville, LA 71351***

**AVOYELLES PARISH CORONER'S OFFICE  
MARKSVILLE, LOUISIANA  
As of and for the Year Ended December 31, 2012**

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## ACCOUNTANTS' COMPILATION REPORT

Dr. L.J. Mayeux  
Avoyelles Parish Coroner's Office  
Marksville, Louisiana

We have compiled the accompanying financial statements of the governmental activities of the Avoyelles Parish Coroner's Office, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2012, which collectively comprise the Avoyelles Parish Coroner's Office's basic financial statements. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

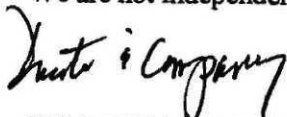
The management of the Avoyelles Parish Coroner's Office, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintain internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Avoyelles Parish Coroner's Office, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Entity's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Avoyelles Parish Coroner's Office did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2012. The effects of this departure from generally accepted accounting principles have not been determined.

We are not independent with respect to the Avoyelles Parish Coroner's Office.



**DUCOTE & COMPANY**  
Certified Public Accountants  
May 14, 2013

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

**Avoyelles Parish Coroner's Office**  
**Marksville, Louisiana**  
**Combined Balance Sheet -**  
**All Governmental Fund Types and Account Groups**  
**December 31, 2012**

	<u>Governmental Fund</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
<b>ASSETS</b>			
Cash	\$12,707	\$0	\$12,707
Accounts receivable	7,397	-	7,397
Equipment	<u>-</u>	<u>2,050</u>	<u>2,050</u>
<b>TOTAL ASSETS</b>	<u><u>\$20,104</u></u>	<u><u>\$2,050</u></u>	<u><u>\$22,154</u></u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$1,876	\$0	\$1,876
Payroll taxes payable	<u>1,885</u>	<u>-</u>	<u>1,885</u>
Total liabilities	3,761	-	3,761
Equity:			
Investments in general fixed assets	-	2,050	2,050
Fund balance - unreserved, undesignated	<u>16,343</u>	<u>-</u>	<u>16,343</u>
Total equity	16,343	2,050	18,393
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><u>\$20,104</u></u>	<u><u>\$2,050</u></u>	<u><u>\$22,154</u></u>

**Avoyelles Parish Coroner's Office**  
**Marksville, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget (GAAP Basis) and Actual**  
**All Governmental Fund Types - General Fund**  
**Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Avoyelles Parish Police Jury	\$88,762	\$88,762	\$0
Expenditures:			
Salaries	58,800	58,800	-
Bank charges	-	12	(12)
Dues and subscriptions	750	-	750
Legal and accounting	2,930	2,960	(30)
Postage	264	90	174
Rent	7,200	7,200	-
Repairs and maintenance	-	559	(559)
Retirement contributions	4,800	4,800	-
Security	480	504	(24)
Supplies	480	532	(52)
Payroll taxes	4,504	4,499	5
Telephone	4,186	4,831	(645)
Travel	300	244	56
Utilities	4,056	2,758	1,298
Total expenditures	88,750	87,789	(961)
Excess (deficiency) of revenues over expenditures	12	973	961
Fund balance, beginning	-	15,371	15,371
Fund balance, ending	<u>\$12</u>	<u>\$16,344</u>	<u>\$16,332</u>

See accountants' compilation report.